

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16206100800000
City Administrator
124 W. Court Avenue
Winterset, IA 50273

CITY OF WINTERSET, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,303,062		2,303,062	2,236,800
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,303,062		2,303,062	2,236,800
Delinquent property taxes	0		0	
TIF revenues	1,169,132		1,169,132	1,163,817
Other city taxes	563,594	0	563,594	488,314
Licenses and permits	42,914	0	42,914	55,625
Use of money and property	6,460	11,089	17,549	14,050
Intergovernmental	1,478,173	13,219	1,491,392	1,655,896
Charges for fees and service	257,295	9,668,477	9,925,772	10,957,100
Special assessments	96,660	0	96,660	86,000
Miscellaneous	254,727	0	254,727	351,250
Other financing sources	2,304,394	114,454	2,418,848	2,503,967
Total revenues and other sources	8,476,411	9,807,239	18,283,650	19,512,819
Expenditures and Other Financing Uses				
Public safety	979,895	0	979,895	988,864
Public works	803,746	0	803,746	825,750
Health and social services	6,000	0	6,000	6,000
Culture and recreation	1,095,924	0	1,095,924	1,139,747
Community and economic development	532,505	0	532,505	585,933
General government	480,861	0	480,861	522,255
Debt service	1,581,525	0	1,581,525	1,583,276
Capital projects	1,439,533	0	1,439,533	1,750,000
Total governmental activities expenditures	6,919,989	0	6,919,989	7,401,825
Business type activities	0	8,835,927	8,835,927	10,845,200
Total ALL expenditures	6,919,989	8,835,927	15,755,916	18,247,025
Other financing uses, including transfers out	1,713,000	131,394	1,844,394	1,780,219
Total ALL expenditures/And other financing uses	8,632,989	8,967,321	17,600,310	20,027,244
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-156,578	839,918	683,340	-514,425
Beginning fund balance July 1, 2016	1,458,310	5,671,779	7,130,089	7,130,088
Ending fund balance June 30, 2017	1,301,732	6,511,697	7,813,429	6,615,663

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 8,405,000	Other long-term debt	\$ 0
Revenue debt	\$ 16,215,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 14,252,399

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 08/16/17	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Mark Nitchals	Telephone → 515	Area Code 462-1422
Signature of Mayor or other City official (Name and Title)		Date signed 8/7/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,432,791	555,349		314,922			2,303,062			2,303,062	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,432,791	555,349		314,922	0		2,303,062		T01	2,303,062	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,432,791	555,349		314,922	0	0	2,303,062			2,303,062	6			
7	TIF revenues			1,169,132				1,169,132		T01	1,169,132	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,715						5,715		T15	5,715	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	67,484						67,484		T19	67,484	13			
14	Other local option taxes		490,395					490,395		T09	490,395	14			
15	TOTAL OTHER CITY TAXES	73,199	490,395	0	0	0	0	563,594	0		563,594	15			
16	Section B - LICENSES AND PERMITS	42,914						42,914		T29	42,914	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,965	1,095					4,060	7,939	U20	11,999	18			
19	Rents and royalties					2,400		2,400	3,150	U40	5,550	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	2,965	1,095	0	0	2,400	0	6,460	11,089		17,549	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		644,306					644,306		C46	644,306	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation					323,615		323,615		C89	323,615	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0	13,219	C89	13,219	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	52,028	20,189		9,450			81,667		C89	81,667	54
55	Police grants	3,984						3,984			3,984	55
56	Library grants	5,693						5,693			5,693	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	61,705	664,495	0	9,450	323,615	0	1,059,265	13,219		1,072,484	60
61												61
62	Local grants and reimbursements											62
63	County contributions	53,342						53,342			53,342	63
64	Library service	5,098						5,098		D89	5,098	64
65	Township contributions	99,393						99,393		D89	99,393	65
66	Fire/EMT service							0		D89	0	66
67	Municipal Utilities - payment in lieu of taxes, reimbursement	204,000				17,075		221,075		D89	221,075	67
68	Airport authority reimbursement					40,000		40,000			40,000	68
69								0			0	69
70	Total local grants and reimbursements	361,833	0	0	0	57,075	0	418,908	0		418,908	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	423,538	664,495	0	9,450	380,690	0	1,478,173	13,219		1,491,392	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,296,859	A91	2,296,859	73
74	Sewer							0	1,213,695	A80	1,213,695	74
75	Electric							0	5,858,239	A92	5,858,239	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	299,684	A81	299,684	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,315						3,315		A89	3,315	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	248						248		A44	248	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	12,940						12,940		A89	12,940	99
100	Park, recreation, and cultural charges	238,552						238,552		A61	238,552	100
101	Animal control charges	2,240						2,240		A89	2,240	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	257,295	0	0	0	0	0	257,295	9,668,477		9,925,772	104
105												105
106	Section F - SPECIAL ASSESSMENTS				91,375	5,285		96,660		U01	96,660	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,749	2,986			153,082		157,817		U99	157,817	108
109	Deposits and sales/fuel tax refunds	26,266						26,266		U99	26,266	109
110	Sale of property and merchandise					5,281		5,281		U11	5,281	110
111	Fines	21,065						21,065		U30	21,065	111
112	Internal service charges	30,686						30,686		NR	30,686	112
113	Other miscellaneous - Specify							0			0	113
114	Direct deposit error from IDOT	13,612						13,612			13,612	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	93,378	2,986	0	0	158,363	0	254,727	0		254,727	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,326,080	1,714,320	1,169,132	415,747	546,738	0	6,172,017	9,692,785		15,864,802	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				19,382	440,618		460,000	114,454	NR	574,454	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	66,110	33,349		363,095	510,236		972,790			972,790	127				
128	Internal TIF loans and transfers in		71,337		800,267			871,604			871,604	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	66,110	104,686	0	1,182,744	950,854	0	2,304,394	114,454		2,418,848	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,392,190	1,819,006	1,169,132	1,598,491	1,497,592	0	8,476,411	9,807,239		18,283,650	132				
133												133				
134	Beginning fund balance July 1, 2016	325,083	1,069,304	49,335	20,743	-6,155		1,458,310	5,671,779		7,130,089	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,717,273	2,888,310	1,218,467	1,619,234	1,491,437	0	9,934,721	15,479,018		25,413,739	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	578,591	171,835					750,426		E62	750,426	2				
3	Purchase of land and equipment	63,305						63,305		G62	63,305	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	28,234						28,234		E89	28,234	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	83,057	1,915					84,972		E24	84,972	13				
14	Purchase of land and equipment	12,258						12,258		G24	12,258	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	35,413						35,413		E66	35,413	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	5,287						5,287		E32	5,287	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	806,145	173,750		0	0	0	979,895			979,895	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		648,083					648,083		E44	648,083	42
43	Purchase of land and equipment		1,194					1,194		G44	1,194	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		70,286					70,286		E44	70,286	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		14,713					14,713		E44	14,713	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		13,499					13,499		E81	13,499	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	53,091						53,091		E01	53,091	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	2,880						2,880		E89	2,880	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	55,971	747,775		0	0	0	803,746			803,746	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WINTERSSET			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation	6,000						6,000		E79	6,000	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	6,000	0		0	0	0	6,000			6,000	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
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116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment	386,256	104,212					490,468		G52	490,468	123
124	Construction	1,738						1,738		F52	1,738	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	465,139	68,841					533,980		E61	533,980	127
128	Purchase of land and equipment	18,813	6,925					25,738		G61	25,738	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	44,000						44,000		E03	44,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	915,946	179,978		0	0	0	1,095,924			1,095,924	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	83,653						83,653		E89	83,653	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		134,956					134,956		E50	134,956	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	770						770		E29	770	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			313,126				313,126		E89	313,126	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	84,423	134,956	313,126	0	0	0	532,505			532,505	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued CITY OF WINTERSET						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	13,020						13,020		E29	13,020	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	220,649	58,278					278,927		E23	278,927	162
163	Purchase of land and equipment	13,133						13,133		G23	13,133	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	19,326						19,326		E25	19,326	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	156,455						156,455		E89	156,455	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	422,583	58,278	0	0	0	0	480,861			480,861	176
177	Section G — DEBT SERVICE				1,581,525			1,581,525			1,581,525	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,581,525	0	0	1,581,525			1,581,525	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street & Sidewalk Projects					217,082		217,082			217,082	184
185	Park & Recreation Projects					794,377		794,377			794,377	185
186	Downtown Improvement Projects					177,082		177,082			177,082	186
187	Subtotal Regular Capital Projects	0	0			0	1,188,541	0			1,188,541	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	City Hall Improvement Project					250,992		250,992			250,992	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	250,992	0	250,992			250,992	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,439,533	0	1,439,533			1,439,533	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,291,068	1,294,737	313,126	1,581,525	1,439,533	0	6,919,989			6,919,989	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WINTERSSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								1,343,370	E91	1,343,370	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								598,818	E80	598,818	201				
202	Purchase of land and equipment								34,691	G80	34,691	202				
203	Construction								277,490	F80	277,490	203				
204	Electric — Current operation								4,867,724	E92	4,867,724	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation								302,046	E81	302,046	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,411,788		1,411,788	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,835,927		8,835,927	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,291,068	1,294,737	313,126	1,581,525	1,439,533	0	6,919,989	8,835,927		15,755,916	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	28,452	779,360		22,500	11,084		841,396	131,394		972,790	255
256	Internal TIF loans/repayments and transfers out			871,604				871,604			871,604	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	28,452	779,360	871,604	22,500	11,084	0	1,713,000	131,394		1,844,394	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,319,520	2,074,097	1,184,730	1,604,025	1,450,617	0	8,632,989	8,967,321		17,600,310	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		814,213	33,737	15,209			863,159			863,159	264
265	Committed							0			0	265
266	Assigned					40,820		40,820			40,820	266
267	Unassigned	397,753						397,753			397,753	267
268	Total Governmental	397,753	814,213	33,737	15,209	40,820	0	1,301,732			1,301,732	268
269	Proprietary								6,511,697		6,511,697	269
270	Total ending fund balance June 30, 2017	397,753	814,213	33,737	15,209	40,820	0	1,301,732	6,511,697		7,813,429	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,717,273	2,888,310	1,218,467	1,619,234	1,491,437	0	9,934,721	15,479,018		25,413,739	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WINTERSET					
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.									
Purpose	Amount paid to other local governments	Purpose	Amount paid to State						
Correction.....	M05 \$	Highways.....	L44 \$						
Health.....	M32	All other.....	L89 \$						
Highways.....	M44								
Transit subsidies.....	M94								
Libraries.....	M52								
Police protection.....	M62								
Sewerage.....	M80								
Sanitation.....	M81								
All other.....	M89 \$								
Part IV		SALARIES AND WAGES							
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....		Amount - Omit cents							
		Z00 \$		2,441,251					
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017					
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)	
1. Water utility	19U \$ 10,515,000	29U \$	39U \$ 450,000	49U \$	49U \$	49U 10,065,000	49U \$	191 \$ 347,778	
2. Sewer utility	19U 2,579,546	29U 114,454	39U 130,000	49U	49U	49U 2,564,000	49U	189 59,125	
3. Electric utility	19U 1,625,000	29U 2,141,000	39U 180,000	49U	49U	49U 3,586,000		192 60,637	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T 24T		34T		44T	44T		189	
7. Mortgage revenue	19T 24T		34T		44T	44T		189	
8. TIF revenue	19U 29U		39U	49U	49U	49U	49U	189	
9. Other-Specify	19U 29U		39U	49U	49U	49U	49U	189	
10. General Obligation	19U 9,260,000	29U 460,000	39U 1,315,000	49U 8,405,000	49U	49U	49U	189 191,676	
11. Special Assessment	19U 55,000	29U	39U 55,000	49U	49U	49U	49U	189 2,530	
12.	19U 29U		39U	49U	49U	49U	49U	189	
13.	19U 29U		39U	49U	49U	49U	49U	189	
14.	19U 29U		39U	49U	49U	49U	49U	189	
Total long-term debt	24,034,546	2,715,454	2,130,000	8,405,000	0	16,215,000	0	661,746	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2016				61V \$					
Outstanding as of JUNE 30, 2017				64V \$	0				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2015/FY2017									
Actual valuation -- January 1, 2015				\$	285,047,977	x .05 = \$	14,252,399		
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		Amount - Omit cents					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61					
	1,408,692			6,404,737	7,813,429				
REMARKS				V98					